

FISCAL NOTE

TO: Chief Clerk of the Senate
Chief Clerk of the House

FROM: James A. Davenport, Executive Director

DATE: February 23, 1996

SUBJECT: **SB 2285 - HB 2195**

This bill, if enacted, will define as a manufacturer, for sales tax exemption purposes, any person or business licensed by the United States Nuclear Regulatory Commission in any pollution control facility or in decommissioning or decontamination or clean-up activity required by the Commission or other federal agency. Industrial machinery, equipment, and other parts or labor used by such business will be exempt from the tax.

The fiscal impact from enactment of this bill is estimated to be a decrease in state and local government sales tax revenues exceeding \$250,000 and \$75,000, respectively, to the extent that businesses eligible for this exemption are currently paying the tax.

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, reading "James A. Davenport". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

James A. Davenport, Executive Director